



# SCHOOL DISTRICT OF OKALOOSA COUNTY

## TECHNICAL ASSISTANCE MEMORANDUM

### FINANCE

FINANCE TAM: 2022-016  
CONTACT: Julie Perry, Interim CFO/  
Budgeting Director  
TELEPHONE: 833-5850

TO: All School Principals  
FROM: Julie Perry, Interim Chief Financial Officer/Budgeting Director  
DATE: January 24, 2022  
SUBJECT: Mid-Year Adjustment for Increases/(Decreases) in Unweighted FTE

*Julie A. Perry*

The Finance Department has received the FTE numbers for the October 2021 Survey. Each school's estimated actual Unweighted FTE has been calculated based on the actual October 2021 Unweighted FTE PLUS the estimated February 2022 Unweighted FTE. The February 2022 Unweighted FTE was estimated using DOE's February FTE factors. The mid-year budget adjustment is explained in the following sections.

#### **Overhead Allocation**

Per the School Budget Manual, the overhead allocation consists of the following categories:

- Utilities Allocation – A flat amount for total utilities was spread based on conditioned square footage; therefore, no adjustment is required.
- Supplies – Schools received a base allocation of \$10,000 plus \$12.50 per unweighted FTE. Schools with projected increases in UFTE will receive a corresponding budget increase. Schools with projected decreases in UFTE will be held harmless.
- Temporary Personnel – An allocation of \$1,150 per full-time equivalent instructional unit was made. The District will fund all substitutes for regular leave; therefore, no adjustment is required.
- Other Overhead – Schools received an allocation of \$67.50 per unweighted FTE. Schools with projected increases in UFTE will receive a corresponding budget increase. Schools with projected decreases in UFTE will be held harmless.

The attached spreadsheet, "Discretionary Overhead Allocation Mid-Year Increase Based on Actual October and Projected February Unweighted FTE" is explained below:

- Column A – This is the estimated actual Unweighted FTE based on the October 2021 actual FTE PLUS the estimated February 2022 FTE using DOE's February FTE factors.
- Column B – The adjusted projected Unweighted FTE per the School Budget Manual is shown in this column.
- Column C – School increases and (decreases) are listed in this column.
- Column D – Any school that had an increase in Unweighted FTE is listed in this column.

- Column E – The Unweighted FTE increase shown in Column D is decreased by 50% as February is only an estimate.
- Column F – The mid-year Supply Allocation increase is calculated by multiplying Column E by \$12.50.
- Column G – The mid-year Other Overhead Allocation is calculated by multiplying Column E by \$67.50.
- Column H – This is the total mid-year overhead allocation increase. Schools that had decreases in Unweighted FTE were held harmless. Budget allocations were made to 1010.9890.0987.Center.

### **Enrollment**

Each school's updated enrollment sheet showing a comparison between the 'estimated actual UFTE and WFTE' and the 'adjusted projected Final Conference UFTE and WFTE' may be found on the Finance website. Go to the Finance homepage, choose 'Budget Publications' under 'Quick Links,' and choose 'Enrollment – October FTE – Oct. 21' under 'Supplementary School Information.'

**The District will make another adjustment after it receives the 4<sup>th</sup> FEFP Calculation in April 2022. This adjustment will reflect the actual February 2022 FTE for your school and will be the final adjustment for the fiscal year.**

Should you have any questions or need additional information regarding the calculation or budget issues, please do not hesitate to contact me at 833-5850. If you have questions in regard to position changes, Paula Sadler (833-5833) and Jason Lulue (833-5828) will be happy to provide assistance.

cc: Superintendent  
Executive Staff Members

Attachments

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
DISCRETIONARY OVERHEAD ALLOCATION MID-YEAR INCREASE  
BASED ON ACTUAL OCTOBER & PROJECTED FEBRUARY UNWEIGHTED FTE  
FISCAL YEAR 2021-2022  
JANUARY 24, 2022**

COST CENTER	SCHOOL/CENTER NAME	A	B	C	D	E	F	G	H
		ESTIMATED ACTUAL TOTAL UFTE BASED ON OCTOBER	ADJUSTED PROJECTED UFTE PER SCHOOL BUDGET MANUAL	INCREASE/ (DECREASE) IN UFTE (A - B)	100% OF INCREASES IN UFTE (> 0)	50% OF INCREASES IN UFTE (D x 50%)	SUPPLY ALLOCATION FOR 50% INCREASES IN UFTE \$ 12.50	OTHER OVERHEAD ALLOCATION FOR 50% INCREASES IN UFTE \$ 67.50	TOTAL MID-YEAR OVERHEAD ALLOCATION INCREASE (F + G)
0031	EDWINS ELEMENTARY	445.41	442.00	3.41	3.41	1.70	\$ 21	\$ 115	\$ 136
0041	BAKER SCHOOL	1,416.84	1,412.00	4.84	4.84	2.42	30	163	193
0051	BOB SIKES ELEMENTARY	782.43	821.00	(38.57)	-	-	-	-	-
0082	MEIGS MIDDLE	589.08	628.00	(38.92)	-	-	-	-	-
0092	SHOAL RIVER MIDDLE	899.41	909.00	(9.59)	-	-	-	-	-
0121	RUCKEL MIDDLE	1,132.02	1,150.00	(17.98)	-	-	-	-	-
0131	DESTIN ELEMENTARY	937.95	948.00	(10.05)	-	-	-	-	-
0151	EDGE ELEMENTARY	538.17	520.00	18.17	18.17	9.08	114	613	727
0161	EGLIN ELEMENTARY	449.45	456.00	(6.55)	-	-	-	-	-
0201	LAUREL HILL SCHOOL	419.97	365.00	54.97	54.97	27.49	344	1,856	2,200
0211	NICEVILLE HIGH	1,883.39	1,972.00	(88.61)	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	814.07	802.00	12.07	12.07	6.04	76	408	484
0241	SILVER SANDS	107.04	109.00	(1.96)	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	926.86	912.00	14.86	14.86	7.43	93	502	595
0271	PRYOR MIDDLE	711.49	753.00	(41.51)	-	-	-	-	-
0281	WRIGHT ELEMENTARY	618.72	577.00	41.72	41.72	20.86	261	1,408	1,669
0431	SHALIMAR ELEMENTARY	602.38	600.00	2.38	2.38	1.19	15	80	95
0541	ELLIOTT PT. ELEMENTARY	566.94	573.00	(6.06)	-	-	-	-	-
0561	MARY ESTHER ELEMENTARY	460.07	487.00	(26.93)	-	-	-	-	-
0571	PLEW ELEMENTARY	824.60	836.00	(11.40)	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,527.60	1,486.00	41.60	41.60	20.80	260	1,404	1,664
0601	CRESTVIEW HIGH	2,171.77	2,179.00	(7.23)	-	-	-	-	-
0621	KENWOOD ELEMENTARY	574.38	598.00	(23.62)	-	-	-	-	-
0631	FLOROSA ELEMENTARY	559.46	576.00	(16.54)	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,539.68	1,569.00	(29.32)	-	-	-	-	-
0651	BRUNER MIDDLE	778.34	791.00	(12.66)	-	-	-	-	-
0671	LEWIS SCHOOL	697.56	724.00	(26.44)	-	-	-	-	-
0681	LONGWOOD ELEMENTARY	563.77	551.00	12.77	12.77	6.39	80	431	511
0701	OKALOOSA TECHNICAL COLLEGE	56.47	83.00	(26.53)	-	-	-	-	-
0721	OKALOOSA STEMM ACADEMY	304.69	283.00	21.69	21.69	10.85	136	732	868
0731	WALKER ELEMENTARY	836.42	787.00	49.42	49.42	24.71	309	1,668	1,977
0741	BLUEWATER ELEMENTARY	947.16	924.00	23.16	23.16	11.58	145	782	927
0751	ANTIOCH ELEMENTARY	944.66	952.00	(7.34)	-	-	-	-	-
0761	DAVIDSON MIDDLE	1,082.24	1,096.00	(13.76)	-	-	-	-	-
0771	DESTIN MIDDLE	802.94	740.00	62.94	62.94	31.47	393	2,124	2,517
0801	RICHBOURG SCHOOL	87.22	91.00	(3.78)	-	-	-	-	-
0811	SOUTHSIDE PRIMARY	193.80	234.00	(40.20)	-	-	-	-	-
<b>DISTRICT SCHOOLS</b>		<b>28,794.45</b>	<b>28,936.00</b>	<b>(141.55)</b>	<b>364.00</b>	<b>182.01</b>	<b>\$ 2,277</b>	<b>\$ 12,286</b>	<b>\$ 14,563</b>

**Notes:**

1. FTE information provided by Information Systems on January 19, 2022.
2. February FTE projected using February 2022 factors.